

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 07/05/11

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 58 / MSAD 58

2011-12

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	380	194	574	289	863
10	ATTENDING PUPILS (OCTOBER 2010)	375	207	582	254	836
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	377.5	200.5	578.0 ( 68%)	271.5 ( 32%)	849.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	22.2 (17:1)	12.5 (16:1)	18.1 (15:1)	=	52.8	/	63.2	=	.84	X	3190,965	=	1822,679	857,732
B.	GUIDANCE	1.1 (350:1)	0.6 (350:1)	1.1 (250:1)	=	2.8	/	1.0	=	2.80	X	61,269	=	116,656	54,897
C.	LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1	/	0.0	=	1.10	X	0	=	23,869	11,233
D.	HEALTH	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1	/	3.3	=	.33	X	148,049	=	33,222	15,634
E.	EDUCATION TECHS	3.8 (100:1)	2.0 (100:1)	1.1 (250:1)	=	6.9	/	1.0	=	6.90	X	13,842	=	64,947	30,563
F.	LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.7	/	2.6	=	.65	X	49,326	=	21,802	10,260
G.	CLERICAL	1.9 (200:1)	1.0 (200:1)	1.4 (200:1)	=	4.3	/	7.0	=	.61	X	220,710	=	91,550	43,083
H.	SCHOOL ADMIN.	1.2 (305:1)	0.7 (305:1)	0.9 (315:1)	=	2.8	/	4.4	=	.64	X	313,539	=	136,452	64,213

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		21,386	10,046
B.	Supplies and Equipment	342	473		197,676	128,420
C.	Professional Development	58	58		33,524	15,747
D.	Instructional Leadership Support	24	24		13,872	6,516
E.	Co- and Extra-Curricular Student	34	113		19,652	30,680
F.	System Administration/Support	218	218		126,004	59,187
G.	Operations & Maintenance	1,002	1,191		579,156	323,357

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	379,321	178,504
B.	Education & Library Technicians	36.00%	31,230	14,696
C.	Clerical	29.00%	26,550	12,494
D.	School Administrators	14.00%	19,103	8,990

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-111,550	-52,493
16	Adjustment for Title I Revenues	-209,508	-98,592

17	TOTALS	3437,591	1725,166
18	E.P.S. RATES	5,947	6,354

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	425.0	234.0	659.0		
	OCTOBER 2008	423.0	226.0	649.0		
	APRIL 2009	435.0	222.0	657.0		
	OCTOBER 2009	423.0	210.0	633.0		
	APRIL 2010	424.0	205.0	629.0		
	OCTOBER 2010	430.0	186.0	616.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	427.0 +	0.00	X	5,947.00	= 2,539,369.00
	9-12 PUPILS	195.5 +	18.33	X	6,354.00	= 1,358,675.82
	ADULT EDUC. COURSES AT .1	0.0		X	6,354.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	1.375		X	5,947.00	= 8,177.13
	9-12 EQUIV. INSTR. PUPILS	2.000		X	6,354.00	= 12,708.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6395	273.1	X .15	X	5,947.00	= 243,618.86
	9-12 DISADVANTAGED @ .6395	125.0	X .15	X	6,354.00	= 119,137.50
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	5,947.00	= 24,977.40
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,354.00	= 8,895.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	427.0		X	43.00	= 18,361.00
	9-12 STUDENT ASSESSMENT	195.5		X	43.00	= 8,406.50
	K-8 TECHNOLOGY RESOURCES	427.0		X	97.00	= 41,419.00
	9-12 TECHNOLOGY RESOURCES	195.5		X	293.00	= 57,281.50
	K-2 PUPILS	129.5	X .10	X	5,947.00	= 77,013.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 83,488.62
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,601,529.58
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,463,483.69
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,463,483.69

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	48,586.44	X	101.60%	=	49,363.82
32	SPECIAL EDUCATION - EPS ALLOCATION					560,911.97
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					433,672.28
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					144,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,187,948.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,651,431.76

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 58 STRONG			
	11/01/11 ELEM ADDN	149,656.15	26,111.63	175,767.78
	05/01/12 ELEM ADDN	0.00	22,003.18	22,003.18
42	TOTAL PRINCIPAL & INTEREST	149,656.15	48,114.81	197,770.96
43	APPROVED LEASES FOR 2010-11 - RSU 58 / MSAD 58			0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 58 / MSAD 58			26,872.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 58 / MSAD 58			0.00
47	TOTAL DEBT SERVICE ALLOCATION			224,642.96
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			5,876,074.72

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION      LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
AVON	57.5	9.37%	550,588.20		0.00		550,588.20			
EUSTIS	67.0	10.92%	641,667.36		0.00		641,667.36			
KINGFIELD	140.5	22.90%	1,345,621.11		0.00		1,345,621.11			
PHILLIPS	156.0	25.43%	1,494,285.80		0.00		1,494,285.80			
STRONG	192.5	31.38%	1,843,912.25		0.00		1,843,912.25			
TOTAL	613.5						5,876,074.72			
			2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
AVON			37,200,000	7.500		279,000.00		550,588.20	279,000.00	9.01% 7.50M
EUSTIS			166,300,000	7.500		1,247,250.00		641,667.36	641,667.36	20.73% 3.86M
KINGFIELD			132,800,000	7.500		996,000.00		1,345,621.11	996,000.00	32.17% 7.50M
PHILLIPS			78,800,000	7.500		591,000.00		1,494,285.80	591,000.00	19.09% 7.50M
STRONG			78,450,000	7.500		588,375.00		1,843,912.25	588,375.00	19.00% 7.50M
TOTAL			493,550,000			3,701,625.00		5,876,074.72	3,096,042.36	100.00% 6.27M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION									61,920.85	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.									78,749.23	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT									3,236,712.44	104.54% 6.56M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,876,074.72	3,236,712.44	2,639,362.28
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,876,074.72	3,236,712.44	2,639,362.28
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D   S T A T E   C O N T R I B U T I O N			2,639,362.28
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 55.08%   STATE SHARE % = 44.92%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 55.08%   STATE SHARE % = 44.92%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,014,120.61		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
AVON	550,588.20	291,627.79	9.01%	0.00
EUSTIS	641,667.36	670,970.49	20.73%	0.00
KINGFIELD	1,345,621.11	1,041,250.39	32.17%	0.00
PHILLIPS	1,494,285.80	617,888.40	19.09%	0.00
STRONG	1,843,912.25	614,975.36	19.00%	0.00
TOTAL	5,876,074.72	3,236,712.44	100.00%	0.00